

Caledonian Mercury

EDINBURGH, PRINTED BY ROBERT ALLAN, SATURDAY, DECEMBER 8. 1798.

PRICE SIXPENCE.

JUST PUBLISHED,
And may be had, to read or purchase, of
A. MACKAY, SUCCESSOR TO GRAY,
At GRAY'S extensive Circulating Library, High Street,
LOVERS VOWS,
Translated by Mrs INCHBALD.
Dr Erskine's Discourses.
Annual Register for 1797.
Life of Catherine II. Empress of Russia.
Edmund Oliver.
Peyrouse's Voyage Round the World.
Young Philosophers, by C. Smith.
The Reviews, Magazines, and New Publications, regularly
delivered by the Mail Coach.
N.B.—An APPENDIX to the CATALOGUE of the above
LIBRARY is ready, and given gratis to the Subscribers.

SHRILLY WILL BE PUBLISHED, in one Volume Octavo,
AN OUTLINE

OF THE
HISTORY AND CURE OF FEVER,
ENDERMIC AND CONTAGIOUS;
More expressly the Contagious Fever of Jails, Ships, and Hospitals—
the Endemic, vulgarly the Yellow Fever of the West
Indies. To which is added,
AN EXPLANATION of the Principles of Military Discipline
and Economy—with a Scheme of Medical Arrangement
for Armies.
By ROBERT JACKSON, M.D.

ΑΡΧΗΤΕΚΤΟΝΙΚΗ ΤΑ ΠΡΑΓΜΑΤΑ ΤΑΡΑΧΗ.
Designed for Mundell and Son, Edinburgh; and J. Mundell,
College, Glasgow—and for T. M. Longman, Paternoster-
Row; and Murray and Highly, Fleet Street, London.

Where also may be had,
A System of Dissections, by Charles Bell, Part I.—Price
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by Thomas Brown, Esq. 8vo.—Price 8s. in boards.
Volume First of the Elements of Chemistry and Natural
History. To which is prefixed, the Philosophy of Chemistry,
by A. F. Fourcroy, fifth edition, with Notes, by John
Thompson, Fellow of the Royal College of Surgeons, and
one of the Surgeons to the Royal Infirmary.—Price 10s.
6d. in boards.
The Second and Third Volumes, at 10. 6d. each, which com-
pletes this work, will be published early in 1799.

NEW JEWELLERY SHOP,
Opened on Friday last.
MORTON & MILROY take the liberty of acquainting
LADIES and GENTLEMEN, That they opened their
Shop, opposite the Post Office, North Bridge, on FRIDAY the
10th ult. with an entire NEW STOCK, consisting of a very
great and extensive Selection of Articles in the
JEWELLERY, PLATE, PLATED, & HARDWARE
BRANCHES.

Purchased in London, Birmingham, and Sheffield, by one of the
Partners, who has just returned, and brought with him some
Rich Pearl Ornaments, Diamond, Pearl, and Gold Lockets,
Bangles and Rings, with Necklaces and Ear-rings of the most
beautiful workmanship ever introduced into this City.
Their Stock of Plated, Hardware, Paper, and Japanned
Goods are of such qualities as prevents the necessity of using
the ordinary method of recommendation.
By Morton and Milroy, profit will at all times be consider-
able, but as a secondary object, when put in competition with
dear pleasure to be derived from affording satisfaction to customers.
In order therefore to secure this, they are determined that no
goods, whatever, but those of the most approved quality shall
be exposed to sale by them; and having established a connection
with the most respectable working Jewellers in London,
they are to have once every fortnight at least, a box, con-
taining whatever is new in the metropolis, so that they will
be acquainted with the change of Fashion, even before it is
generally known there.
From the experience of R. Morton, (who superintended the
business of Mr White, jeweller, South Bridge, for several years,)
added to the joint desire of M. & M. to please, their Friends
may rest assured, that if a general and well chosen assortment
of goods, with unremitting attention to the exact execution of
orders, be any inducement, they flatter themselves it will be
met with at their New Jewellery Shop.
Edinburgh, Dec. 6. 1798.

TO THE LADIES.
MISSES WOOD and COOPER most respectfully acquaint
their Friends and the Public, That they have com-
menced Business as MANTUAMAKERS, No. 39. South
Bridge Street.
Having for some considerable time past attended one of the
principal houses in that line in London, they have acquired the
latest fashions adopted; and as they will be constantly supplied
with the newest patterns of fashionable Dresses, those Ladies
that are pleased to honour them with their patronage may rely
upon the most minute attention to their commands.
N.B.—An APPRENTICE wanted.
No. 39. South Bridge Street, Dec. 7.

JAMES HENDERSON
Most respectfully acquaints his Friends and the Public,
That his Stock of Goods for the Winter being almost
complete, he has now to offer to the Ladies and others, a neat
variety of Four-quarter, and Five-quarter Calicoes, Mullins of
every description, Dimities, Mullinets, Long Lawns and Cam-
bricks, Flannels all sorts, Ribbles, Black Laces and Thread Ed-
gings, very low; Men and Women's Silk and Cotton Hosiery, with
a great choice of English Blankets, Bed Ticks, Counterpanes,
Quilts, &c.
N.B.—J. H. has got to hand a new assortment of Linens, from
1s. 6d. per yard to 4s. 6d. which will be sold very cheap.
No. 35. North Bridge Street, Dec. 7. 1798.

BRITISH STATE LOTTERY
Begins Drawing on MONDAY 11th February next.
THE ORIGINAL TICKETS are sold and divided into HALF,
QUARTER, EIGHTH, and SIXTEENTH Shares, by
THOMSONS & CO.
INSURANCE BROKERS,
At their Old Licensed State Lottery Office, No. 8. South Bridge
Street, Edinburgh.

No. of prizes.	Value of each.	Total value.
3 Prizes of	£ 20,000	is £ 60,000
4 — — —	10,000	40,000
5 — — —	5,000	25,000
5 — — —	2,000	10,000
10 — — —	1,000	10,000
15 — — —	500	7,500
30 — — —	100	3,000
100 — — —	50	5,000
16,900 — — —	20	338,000
		£ 498,000
17,073 Prizes.		
1st drawn Blank on the		1,000
1st Day.		
1st drawn Blank on Last		500
Morning.		
32,928 Blanks.		
50,000 Tickets.		£ 500,000

Messrs. THOMSONS & Co. recommend it to their Friends to
purchase early. This Scheme contains NOT TWO BLANKS to a
PRIZE, and not a PRIZE under TWENTY POUNDS. The de-
mand is likely to be great; and the prizes of course may soon
advance.
Prize List of Shares.
Half, £ 7 5 0 | Eighth, £ 1 7 6
Fourth, £ 3 13 6 | Sixteenth, £ 0 19 0
Registering, Sixpence each Number.
Country Correspondents, by remitting bills at sight, or at a short
date, Post Office orders, or cash, may have Tickets and Shares
sent them on the same terms as if personally present.
Letters (post paid) duly answered—Schemes GRATIS.
INSURANCES on Ships, Goods, &c. done as usual.
Also Insurances against Fire, on Buildings, Household Fur-
niture, Goods, Manufactories, Farming Stock, &c. and likewise
Insurances on LIVES, transacted at this Office.

LAMPS BROKEN.
ON the night between Wednesday and Thursday, several of
the PUBLIC LAMPS were broken in different parts of
the town and neighbourhood. In order to bring such wanton
depredations to justice, the Contractor, who sustains the whole
loss, hereby offers a reward of FIVE GUINEAS for such infor-
mation as shall lead to a discovery and conviction of any of
them.—Apply at No. 1. Blair Street.

STOLEN.
From the neighbourhood of Glasgow,
A BAY MARE, 15 hands high, four years old, (without
sheen,) has a large white snip in her forehead, and a
white tip between her nostrils, the near hind foot white, and
the off hind foot with a little white above the hoof, of the size
of a crown piece.
Whoever brings her to Mr Alexander Simpson, Royal
Bank, or to Mr George Rutherford, Glasgow, will be hand-
somerly rewarded, and all expenses paid.
Edinburgh, 6th Dec. 1798.

STRAYED.
A SMALL WHITE LAP DOG, with light brown ears,
had on a plated collar, with the words "No. 43, George
Square." Whoever will bring him to Mr Kerr's, George Square,
or will give information where he may be found, shall be hand-
somerly rewarded.

STOTS STRAYED.
ON Thursday last week, there was found, straying on the
Farm of Meadowfield, part of the Lands of Dudding-
ston, belonging to the Marquis of Abercorn, FIVE STOTS.
Any person appearing and proving the property, will have
them restored on applying to the Miss Duncan's at Meadow-
field, or William Scott, procurator fiscal of the county of E-
dinburgh.
If not claimed in eight or ten days, they will be sold to pay
charges.

FISH CURERS
MAY be supplied with LIVERPOOL SMALL SALT for
the Fishery.
Apply to Robert Strong & Son, Leith.

CHINA ORANGES.
Just arrived in the Jean, William Hopkins master, from Lis-
bon, after a fine passage.
ONE HUNDRED CHESTS OF CHINA ORANGES.
Apply to Charles Cowan and Co. Leith.
Who have also for Sale,
Muscatell & Sun Raisins, Currants, Turkey Figs, Valencia Almonds
Real Malt Whisky.—
And an excellent Assortment of Gloster, Dunlap, and North
Country Cheeses.—Also, daily expected, a considerable
quantity of fine Cheshire Cheeses, and a few tons of Suffolk Cheeses,
—Teas, Foreign Spirits, Wines, and Groceries of every kind.
LEITH, Dec. 7. 1798.

HOUSE OF COMMONS—Dec. 3.

TAX ON INCOME.

The House in a committee of ways and means,
Mr PITT arose. Before he entered on the impor-
tant matter which he had to propose to the Committee,
he deemed it necessary, he said, to state briefly the
amount of the supplies which would probably be called
for in the year ensuing, in order that, having the total
before them, they might form their consideration, and
direct their judgment, with respect to the propriety of
raising within the year at least a great part of the sums
which would be necessary. There could be little doubt
with respect to the amount of the several charges, the
greater part of which had already been voted in the
Committee of Supply. The estimates were now made
out in so simple and practical a manner, that no difficulty
whatever could occur in ascertaining our current ex-
penses, as would appear on a review and comparison
of the estimates and expenses of the last year. The
estimates for the ensuing year were all before the House,
excepting that of transport board, which he had not
yet received, but which he thought he could safely cal-
culate at 700,000l. In other estimates, the expenses
of the navy for the ensuing year were taken, including
the extraordinary, at 13,648,000l. This was pre-
cisely the same with the estimate of last year, which, on
experiment, had been found ample; and he therefore
should not move any augmentation.

The army estimates were 8,840,000l. The extra-
ordinary, 3,200,000l. To these were to be added
1,000,000l. which had been issued on a vote of credit,
and which, no provision having been made for its pay-
ment, must now come under the head of ways and
means. This with the other extraordinary, would
require a further sum of 2,000,000l. The ordnance
1,570,000l. Miscellaneous services, 600,000l. To
the commissioners for liquidating the national debt, in
addition to the annual million, 200,000l. The defi-
ciency of grants, which included the interests due to
the Bank, for sums which had been advanced, and
since discharged, 355,000l. The discount on the late
loan, 200,000l. Exchequer bills, 300,000l. The
deficiency of land and malt, 300,000l. These sums,
when put together, would produce a total of twenty
nine millions two hundred and seventy-two thousand
pounds. There was no material difference between
these and the estimates of last year, and the expendi-
ture was, in part, to be covered from the same re-
sources. In the ways and means, he should take land
and malt, as usual, at 2,750,000l. The lottery, 200,000l.
The growing produce of the consolidated fund had
been taken at 2,100,000l. but this sum had been great-
ly diminished, he must observe, from what had been ex-
pected, by several charges of arrears, and particularly
by the payments which we had to make on the Impe-
rial loan. It would receive a correspondent increase by
the payment of 800,000l. which had been advanced to
the merchants of Grenada and St. Vincent. He should
however, now take it only at 1,500,000l.

The produce of the Tax on Convoys had been a
matter of doubt with those who could scarcely give cre-
dit to the extensive growth of our commerce, but it had
so far surpassed every expectation, as to produce no less
than 1,200,000l. There was every reason to believe
that its amount would be still greater, a circumstance
which must be the more satisfactory, as it shewed at
once the extent of our resources, and the propriety of
our revenue. At present, when nearly the whole of
the West India trade centered in this island, he thought
it would be advisable to increase the revenue by with-
holding the drawbacks on West India goods exported.
It was not his intention to enter into the particular de-
tails on this subject; but considering it as offering a great
addition to the revenue, he should take the last article
as likely to produce in the next year 1,700,000l. These
sums added together, viz.

Land and Malt	—	£ 520,000
Lottery	—	200,000
Growing produce of Consolidated Funds,	—	1,500,000
Convoys and Drawbacks,	—	1,700,000
		Would produce £ 6,920,000

The difference between this sum and the amount of
the supply was to be provided for either by taxes or by
a loan, and the only question was, how the sum of
twenty-three millions was to be raised. He trusted
that the House would pursue the same wise policy which
they had adopted in the last session of Parliament, by
reducing the amount of the loan, and raising as much
as was possible of the supplies within the year. The
triplement of the assessed taxes in the last year was de-
fined to cover the sum of 8,000,000l. raised for the
service of that year. But there had been so greatly re-
duced, partly from evasion, and partly by the modifica-
tions which were deemed expedient, as to fall consi-
derably short of their intended purpose. The volunta-
ry contributions, it was true, had made up much of this
difference; yet he could not speak without the utmost
shame and concern of the evasions which had been so
felicitously practised, at a moment so perilous and trying
to the country at large. The only consolation which
he felt on this subject was in the zeal and liberality
which had appeared not only in this island, but in all its
dependencies, the latter of which had thrown themselves
to be truly worthy of their connection with the mother
kingdom. He derived the utmost satisfactions there-
fore from the measure adopted last year, as well as a
full confidence in its wisdom and propriety.

The House being convinced of the sound policy of
raising a great part of the supplies within the year, all
that remained for them was to consider in what way it
could be made to embrace all property, and how the
evasions and inequalities were to be removed. A large
visible criterion had been taken, for the purpose of mak-
ing the measure at once practical and extensive; yet it
was found, on experiment, that a large portion of
property had escaped from taxation. It was not that the
calculations were erroneous or improper; but the abate-
ments which were made, and the loose statements
of the parties, where nothing was specified or detailed,
had frustrated much from the efficacy of the measure.
The situation of public affairs now made it necessary
to resort to some measure which should be adopted to
enforce the payment, and to prevent such frauds as had
been shamelessly practised. Every honest and well-dis-
posed man would, no doubt, be ready to contribute a
tenth of his income in the present exigency. With
those of a contrary description it was necessary to pur-
sue a mode of enquiry more specific and more decided,
particularly if this could be done without injury to per-
sons in a commercial line.

If, by a judicious change, that House could prevent
undue abatements from being made—if they could re-
move the crying grievances of inaccuracy and fraud, they
would contribute materially to the honour as well as to
the interest of the nation. It was necessary, for this
purpose, that the measure should be enforced and ex-
tended by a further enquiry; and this plan, if effectually
pursued, would, in his opinion, contribute materially to
the safety, the credit, and the prosperity of the nation.
To prevent evasion, and to make this duty more pro-
ductive, it would be necessary that they should lay a
side all presumption with respect to the circumstances
of the individual. It would be proper that each person
should give in a specific return of the several branches
of his income. If these returns were incorrect, and if
evasion was still attempted, the schedule should be re-
turned to the individual, until corrected by himself, or
amended by those who may be supposed to have a
knowledge of his circumstances. The former mode hav-
ing been ineffectual, it became necessary at the present
crisis to resort to an extensive and comprehensive mea-
sure. The details of this business would undoubtedly
require their most serious deliberation. At present,
therefore, he should only submit the mere outline of the
plan, subject to future corrections.

He should now proceed to state the leading circum-
stances of the plan which he had to propose.—It must
occur to every man, that the Commissioners to which
the returns were to be made, under circumstances so de-
licate and important, should be discreet men, inde-
pendent of all influence, and qualified, by their habits
and pursuits, for making such an enquiry. The Com-
missioners of the Land Tax, who had exerted them-
selves so meritoriously in the several counties without
reward, were in every respect, well qualified for this
office. But in order to render the Commissioners more
respectable, and to guarantee their independence, he
should propose, that such of the Commissioners appoint-
ed under the act of Parliament, as possessed of a landed
estate of 500l. per annum, should be first selected, and
that the number should be made up out of the two last
grand juries, by appointing gentlemen possessed of a si-
milar qualification. Of these a select number were to
form a committee of appeal. In great cities, where men
of landed estates were not so numerous, it was his in-
tention to propose a different qualification; but this,
with some other details he should reserve for a future op-
portunity.

The Commissioners being thus appointed, the next
stage of the business was to require from every man a
statement of the rate of income at which he was wil-
ling to contribute. This was not to be extended to
those who did not pay to the assessed taxes, or whose
incomes were under 60l. a year.—The same modifica-
tions in all classes upwards to 200l. per annum were
to be observed as in the Assessed Taxes. Every
man possessed of an income beyond that sum should pay
at least one-tenth of his annual receipts or income. The
statement of income was not to rest on the mere asser-
tion of the party, though he was convinced that the
majority would consist of men who had so much sense
of feeling and of character as to give in a true state-
ment; but it must be otherwise checked and ascertained.
He was fully aware of the difficulty and invidiousness
attendant on such a proceeding, particularly with respect
to men engaged in commerce; but it was absolutely ne-
cessary that an enquiry should be made where any doubt
was entertained. This enquiry, he proposed, should be
made either by the Surveyor of the Taxes, or by a Sur-
veyor to be appointed by government for that purpose.
If he found any room for doubt, he was to state it to
the Commissioners, whose business it was to demand a
further explanation.

Much of the evasion which had taken place was ow-

ing to the loose and general statements which had been
given in. From this circumstance he had no doubt but
that there were many men of principle who would not
stoop to a deliberate falsehood, whose income had been
disguised even from themselves by these loose statements.
Much of the evil would, in his opinion, be remedied,
when the leading branches of income were specified in
the schedule, and when the individual was called on
precisely to state how much of his income arose from
land, how much by the emoluments of a profession, and
how much from the profits of a trade, &c. The Com-
missioners were to determine whether they would be
satisfied with this specification or not, and the officer
he had before-mentioned was to have the right of sug-
gesting to the Commissioners such surcharge as he might
judge fair. When the day of examination arrived, the
officer should be heard as to any communication he
had to make, and the party charged should also be
heard, and allowed to examine witnesses. The Com-
missioners were to have the power, if they pleased, of
tendering the party an oath, with which they must be
satisfied; but the person taking it was to be liable, if
it was false, to a prosecution for perjury. No Commis-
sioner, however, was to have a power of compelling
any person to answer if he did not chuse it, nor were
they allowed to call for or examine the books, or con-
fidential clerks or agents of the person charged. If,
however, the party will not give any information, the
Commissioners were to form their judgment from the
evidence. This judgment was to be final, if he did
not appeal to the other Commissioners. Even in case
of such appeal, the books and clerks were not to be
examined.

On the other hand, if the party on the first application
to the Commissioners should refuse to furnish them with
the data on which to calculate his income, and they
should affects him in a sum which he considers as too
large, he should think it proper that such persons should
be bound to acquiesce in the decision of the first Com-
missioners: nor should the Commissioners of Appeal
have it in their power to annul such assessment. It was
obvious that, by this mode of proceeding, a consider-
able share of power would be vested in the Commis-
sioners. (A loud cry of hear! hear!) This, however,
was absolutely necessary, unless the House was willing
to give way to the latitude of evasion which had been
recently practised. As they concurred in the principle
of the former bill, that of raising a large supply within
the year, they must either yield to this necessity, or ex-
pose the revenue to a large deficit. He hoped that the
Commissioners appointed in the way which he had men-
tioned would be found beyond the reach of influence or
of undue motives; but on this subject he was willing to
accept of any alteration which may tend to improve the
bill. If any of the Commissioners knew any thing of
the private circumstances of the individual, he was to
disclose the same to his fellows. It was also provided
in the bill, that the Commissioners should all be sworn
never to disclose any circumstances which came to their
official knowledge, unless in the single case where a de-
claration was given upon oath with such features of e-
gregious falsity as to provoke a prosecution for perjury.
Where the declaration was held to be fair, it was not
liable to any subsequent enquiry. There was not to be
any wanton examination, nor was the party to be sum-
moned, but where it appeared necessary that the law
should be enforced. This was, therefore, a proceed-
ing which could not be regarded as objectionable or in-
convenient, even in a commercial country.

Perhaps there was one class of men to whom it might
be for the Committee to consider whether the measure
should extend, and whether they ought not to remain
exceptions to the act. Among the descriptions of per-
sons to whom it might remain for the Committee to
consider whether a disclosure would not be detrimental,
is the class which includes the poorest persons engaged
in mercantile concerns—a class whose gains are most
precarious, whose credit may be most doubtful, and
most injured by a disclosure; he meant the persons en-
gaged in retail trades, to whom the assessed tax bill of
last session gave great indulgence, considering that the
relief of abatement was one of which they could not a-
vail themselves, without greater inconvenience and in-
jury to them, perhaps, than to persons of higher rank,
and of a higher description of mercantile traders. He
wished, therefore, the Committee to consider whether
it might not be as well to leave that class to pay on the
mitigated rate of assessment, to which they are liable un-
der the assessed tax bill, than to subject them to the ge-
neral rate of the present bill. An allowance had last
year been made in favour of those who had large fami-
lies. He was of opinion that this should be continued,
but with a proportionate increase on those who had no
families. He thought that many such allowances ought
to be made; but that, if proper care was taken in cor-
recting the schedules, this would not materially diminish
the amount of the expected produce. Mr Pitt here de-
tailed the several parts of his plan, beginning with

RENT OF LAND.
The first and most important object of the tax was,
the revenue to arise from the rent of land paid to the
landlord. On this subject there had been various spe-
culations since the first period in which political econo-
my had occupied the attention of mankind. Undoubtedly
the early statements which had been made of the ren-
tal of the country were incorrect, but they were useful,
as serving to shew something by comparison. In the
last century the supposed amount of the rental of the
country, according to Sir William Petty, who wrote
in 1664, must have exceeded eight millions. In the
reign of Queen Anne, it was calculated by an author
of great and deserved reputation, Davenant, and his
calculation was confirmed by another author on the same
topic, King, at fourteen millions. It had been suppo-
sed by some who were conversant in political economy,
than the average amount of the land tax was not more
than two shillings in the pound upon all the lands in
country, and this average would determine the value of
the landed rental to be twenty millions. That state-
ment was made by an honourable member, who had
made it his study as long ago as the year 1778, in an
excellent work which he published, and in which the
author recommended the adoption of the same plan

which he now submitted to the House, that of raising a great part of the supplies within the year. The same sum was stated as the amount of the landed income, but without much credit being attached to the calculation, in the celebrated essay on the Wealth of Nations, by Adam Smith. In a work which appeared in 1774, written by Mr Arthur Young, who had directed his attention to the subject, the same opinion as to the amount was maintained. When he stated these circumstances, to show the probable amount of them at that time, the House must judge how much that amount must have increased since, and particularly in the last ten years, when every article of produce has been so materially raised in price.

If any of these calculations were at all deserving of attention, the Committee would see that the calculation he was about to make, founded upon them, was not extravagant. He had indeed made other inquiries into the state of the country, which served to direct him in his calculation; he had learned what was the mode of cultivation pursued in the different parts of the kingdom, from the reports of the Board of Agriculture, and particularly from the labours of one of the Gentlemen who had prepared one of the reports, Mr Middleton, checked by the other report. From these he found that the quantity of cultivated land in England amounted to forty millions of acres. It was not easy to make any calculation as to the yearly value of this land, but from those who were most conversant in the subject, he was led to suppose, though some lands were let considerably lower than the sum he stated, yet others were higher; that the average rent of the cultivated land in England was fifteen shillings an acre. For the sake, however, of being rather under than over the sum in his calculations, he should take the rent per acre at twelve shillings and sixpence. He should therefore consider the whole rental as twenty-five millions, and when he only allowed twelve shillings and sixpence per acre as the average of the present high rents of land, and set down the total product at no more than five millions beyond what it was supposed to be twenty years ago, he should certainly not be considered as having made too sanguine a calculation.

He wished the Committee to bear in mind, that the same deduction would take place here as in the case of the Assessed Taxes; that those whose income was less than 60l. would be wholly exempted, and that a proportionate abatement would be made as to those who had less than 200l. per annum. It would be extremely difficult for him, nay, he might say, impossible, to state with any degree of accuracy what would be the amount of this deduction; but if the Committee would see that it would be less than they might at first be disposed to consider, if they recollected that those who were called upon to contribute on account of their land, and who were deficient in the amount of their income, it not being 200l. per annum, might yet be possessed of other species of property which would amount to more than that sum, and which would therefore prevent any material defalcation from taking place in the article of land, as he had been disposed rather to under-rate the rental of land, so he was, for the sake of not misleading the Committee, inclined to over-rate that of the deduction. He would state this as a fifth, or five millions, which left a sum of twenty millions subject to the operation of the Tax.

CONTRIBUTION FROM TENANTS.

There was a second species of income, derived from land, distinct from the rent paid by the tenant to the landlord, in the profit reaped by the former from his farm. On this subject he was not disposed to make any material deviation from the plan he proposed last year. He should propose to estimate every man's income at the rent he paid, allowing something for repairs and contingent expenses. Reducing this allowance in all cases to a certainty, he should propose to estimate the income of the tenant at three-fourths of the rack-rent which he paid. On this scale, the income of the tenants would amount to nineteen millions, being nearly three-fourths of the computed rental of the country. It was obvious, that here a deduction must take place on the score of income, infinitely greater than in the case of landlords, and he was inclined to allow two-thirds, on account of those who might, from inadequate income, be unable to contribute to the extent of their rents. Deducting then from those nineteen millions, thirteen millions on account of this allowance, there would be left a sum of six millions as the contribution to be derived from this source.

TYTHES.

This article, it was obvious, formed no part of his former computation; whether paid to the lay proprietor or to the clergyman, it did not fall under the description of landed property. He supposed the yearly value of tythes to be not less than five millions. This calculation, if the number of acres was considered, the value of the composition, and if those which were taken were considered, would be found to coincide very nearly with the truth. It agreed with the estimation which Mr Arthur Young, who had written on the subject, had made. Here too he would allow a fifth on account of deductions for income, as in the case of landed property, though he thought the allowance too great; because it should be considered how very few livings there were of a small description, and how many of a larger amount than 200l. per annum, and that the growing proportion upon those that were under 200l. would be very considerable. He should therefore set down the clear income of this article at four millions.

MINES, NAVIGATION, AND TIMBER.

The difficulty of computing the value of these articles was as great as that of the former. The income now derived from the several species of mines, from canal shares, and from logging timber, he could not estimate at less than three millions per annum.

HOUSES.

The next article was houses; the rent reserved for which constituted a considerable article in the income of the country. In the calculation of this item, not only houses let to others, but those which were occupied by the owners of them, were to be included. It would be almost impracticable to estimate the rental of the houses in the country; but it had been calculated from the duty on houses, that the yearly rents of inhabited houses amounted to not less than four millions and a half. The number of houses, however, assessed to the duty, formed but two hundred thousand of the whole number of houses, computed at seven hundred thousand. Estimating therefore the yearly rents of farm houses and cottages, the whole rental of houses would not be less than six millions; and after making the deduction which he had made in the other instances, and which in this case he took at a fifth, there would remain a taxable income on this article of five millions.

PROFESSIONAL INCOME.

Before he proceeded to state what he considered as the probable amount of the property which would be

subject to the operation of this tax in Scotland, he should observe, that the annual income which he calculated to be derived from professions in this country, and which would contribute its full proportion towards this tax, was two millions. This sum was far from extravagant, when it was considered that above a century ago the profits arising from the law alone was estimated as producing to its practitioners not less than a million and a half. Two Millions was therefore a very moderate calculation for the present income of professions.

SCOTLAND.

Having stated these sources of income in England, he should next turn his attention to Scotland, the income from which he should consider as equal only to an eighth of the sum to be derived from the same sources here. He should therefore only set down five millions; though in his estimation of the growing prosperity of that country, too small a proportion.

POSSESSIONS BEYOND SEAS.

One source of revenue in this country, and for which the possessor ought certainly to contribute, was that which was derived from property beyond seas. This description of persons consisted of those who had property in Ireland, and those who had possessions in the W. Indies, or mortgages upon property, for which they receive the interest here. The property of the absentees from Ireland, residing in this country, had been frequently calculated at a million. The property of persons residing in the West Indies must be estimated from the value of the imports. These from the West Indies were calculated at seven millions, and after deducting the value of the exports to those islands, and the incidental charges, there would remain a sum of four millions, which was to be added to the amount of the income of Irish proprietors resident in England, making the sum of five millions.

INTEREST IN FUNDS.

He came next to the consideration of that income which was derived from personal property. That species of it which consisted in annuities, whether public or private, was easily ascertained. Of mortgages it would be seen that they were already included in the general calculation of the produce of land, as the produce of land was destined to satisfy them. There would, he thought, be little difference of opinion in the Committee as to the propriety of subjecting that income which was derived from the public funds to the operations of this tax; whenever any idea should be suggested of a tax upon funded property, as distinct from all other species of property, he believed there was no man who would more readily stand forward to oppose such a measure, than himself. It would indeed be highly inconsistent with the good faith of Parliament, which had often been pledged upon the subject, to attempt to make that capital which had been lent to Government for the purposes of the State, the subject of a separate tax. But what was the pledge which Parliament had given on this subject? That those who had lent money to Government should not in respect of the sum which they had so advanced, be injured by taxation. In the present case was this attempted? No; this property was taxed in common with every other species; it would in every other form be liable to the operation of the measure. The proprietor, if he withdrew it from the funds, could employ it in no manner in which it should not become taxable in the same proportion. Surely if those who had so invested their property were to be exempted from contributing, the other persons in the kingdom who contributed in respect of different species of income, would have a right to complain.

He mentioned this distinctly, that it might be understood and felt, that this measure was not intended to fall on any of the funds as a diminution of their capital, or as a redemption of any part of the interest. From the apparent gross amount of this species of income, was to be deducted, in the first place, the sums issued to the Commissioners for the Sinking Fund, and the one per cent. which amounted to a sum of nearly two millions, and there would still remain a sum of fifteen millions, which would constitute a taxable fund. Here, as in landed property, a part was to be deducted for that income under 60l. which would pay nothing, and the income under two hundred, which would only pay a small proportion. This part he should estimate at one-fifth, and the sum which would remain after deducting it, would be twelve millions.

PROFIT ON FOREIGN TRADE.

One of the most difficult points, and which he thought would be found by far the most so to be ascertained, was the quantity of income derived from the commerce carried on between this and foreign countries, which would become liable to the operation of this tax. On this head, however, the Committee was furnished with some accidental opportunities of information. They were in possession of estimates of the exports and imports, not loosely formed, not merely calculations, but authentic lists, and those confirmed, as to the exports and imports, by the declarations of the parties, and by the payment of the tax.

The Committee was in possession of still further data. It appeared that the total amount of the articles imported was not less than eighty millions; and this sum corresponded very nearly with that which appeared from the estimates. Such a calculation was certainly not over-rated; for it was known that many merchants were their own insurers. Considering this, therefore, as the sum, there was still a further percentage in which there was a great chance of error, and this was the calculation of the profit upon that capital. In such an extensive species of calculation, not only the profit of the manufacturer, but of the merchant, the wholesale and retail tradesman, the broker, and every other incidental expense must be included; all which, he thought he could not set down at less than 15 per cent. When it was considered how many persons derived a profit from it before it got to the market, this would appear a very reasonable calculation. This, upon eighty millions, produced an income of twelve millions.

PROFITS ON DOMESTIC TRADE.

The profits on the Domestic Trade of the Country were another most difficult subject of calculation, when it was considered how many profits there were on an article from the raw material to the finished state of its manufacture. On this head it was difficult to form any calculation, or indeed to limit our conjectures. Calculating the exports of our domestic manufactures at thirty millions, he would ask the persons acquainted with the trade in pottery, in linen, and in iron, what proportion our home consumption bore to this trade of export? If, as he supposed it to be, it was not more than four times as great, then the annual value of the articles which formed part of our domestic trade, correspondent to those in the export trade, amounted to one hundred and twenty millions, and allowing only a profit of 15 per cent. upon that sum it would make an income of eighteen millions subject to the tax.

There still remained the consideration of another lucrative branch of trade, which he was in doubt whether he ought to calculate under the head of commerce or manufacture—he meant breweries, distilleries, and the trades of architects, masons, &c. He supposed that he ought not to set this down at less than ten millions, and this sum, together with that sum which arose from the profits on domestic trade, made together the sum of twenty-eight millions. The total of these sums amounting, as he recapitulated, to one hundred and two millions, gave as the produce of the proposed tax on income, a sum of ten millions and a fraction.

RECAPITULATION.

Ann. income in millions.	Deduction for part under 60l. which will pay nothing, and part under 200l. which will pay on an average, 1-5th.	Taxable income in millions.
Landlord's rent; 40,000,000 cultivated acres estimated at 12s. 6d. per acre,	25	15
Tenants rents, at 12s.	19	2-3 13,000,000
Tythes	5	1-5 1,000,000
Mines, Navigations, Timber, Houses,	3	1-5 1,000,000
Professions,	2	2
Scotland, 1/8 of England,	5	5
Income from possessions beyond sea	5	5
Interests in funds (after deducting sums issued to Commissioners of the sinking fund, and interest of capital redeemed).	15	1-5 3,000,000
Profit on foreign trade, suppose 15 per cent on 80,000,000 capital insured.	12	12
Profit home trade, at 15 per cent.	18	18
Other trade,	10	10
		Total millions £. 102

The tax of ten per cent. duly collected on this property, would therefore produce a sum of ten millions per ann. The assessed taxes were mortgaged for the payment of eight millions raised for the service of the year 1798, and were to continue in existence until the capital and interest on that sum were liquidated.—He proposed the present tax to continue in lieu of the assessed taxes, to be applied to the same purposes, and to pay off what remained of that loan beyond what the Sinking Fund could discharge. This tax would impose no addition on those who had shown their willingness to pay—it would only fall on those who had shown their reluctance to pay the former tax. It would effect the same purposes in less time, and stood, in his opinion, justified on the ground of its own expediency. He recommended the closest attention to the measure, which was likely to produce the intended effect, to intimidate, and finally to confound the enemy. In the mode of applying the money so collected there would be two ways—it might be either by paying off the sum borrowed last year, and then by borrowing an equal sum so paid off for the service of this year, or by applying it to the service of the present, and letting it stand mortgaged for the discharge of what would exceed the sum which the sinking fund of last year would pay off. But before he stated any thing of the amount of the loan, supposing ten millions to be the amount of the produce of the tax, he wished it to commence from the 5th of April next; and he proposed that the assessed taxes should be repealed from the same date.

The assessed taxes became due on the 1st of February; and the difference of the dates from which the assessed taxes and the property tax would become due, threw a balance of 700,000l. in favour of the present year; that would give a sum of 10,700,000l. But it must be recollected, that the whole was not applicable to the supply of the year; for the interest of eight millions borrowed last year, was payable from the assessed taxes, and consequently was chargeable on this tax, which came in lieu of the assessed taxes. There was also to be added the interest of the loan which must be borrowed this year. When this was deducted from the amount, it would leave a balance of 9,200,000l. as applicable to the service of the year. This sum, added to the others appropriated for the service of the supplies, would leave 14 millions as the sum to be provided for by loan. Of this 14 millions, 4½ millions would be discharged by the operation of the sinking fund; the residue, 9½ millions, would be added to the national debt, and would be the only addition to the national debt.

He deemed it superfluous to recommend to the committee an adherence to the principle of the measure; they would see it in the strongest point of view, and would feel the necessity of making a firm stand against not only the power, but the expectations of the enemy, who have calculated on our finances, and the dependencies which would arise at home on the idea that we were verging to our destruction; that when our usual modes of taxation had gained a certain point, our resources would be dried up, and we should, in this exhausted state, be unable to substitute others in their place.—But now, when they see that, in the most critical and arduous period of the war, our resources have sprung up and that we have no less distinguished it by our exertions from which we derive no less vigour and ability, than by the most glorious and brilliant victories obtained over their fleets, by the success of our gallant Commanders, they will no longer cherish and continue a hope that our finances will fail us, whilst our arms are victorious. Providence had, by a happy coincidence, favoured our arms abroad, and our measures at home, and produced a change, through means of our naval victories, which affected all Europe. Our arms would form a theme on which every Englishman would dwell with delight; and which shews itself in its brightest colours, when viewed in concurring with the designs of Providence in checking and curbing that proud and domineering spirit which misguided the enemy to their own destruction.

He could dwell on the achievements of our fleets, on the laudable, able, and almost unparalleled bravery of our Commanders, which had not only shed the brightest glories around their own country, but by their transcendent ability, by their ardour and resolution, had raised still higher the character of the British name, advanced it in the estimation of the world, and which it brought salvation to Europe, and deliverance to all its nations. We are not, after their great exertions, after the success that they have achieved, after the weight of power which they have put into our hands, to be wanting in vigour, exertion, and a right application of it. England has now the means and the ability of vindicating her insulted honour, and of obtaining that just and equitable reparation not only for herself, but for the rest of Europe.

It is then with Parliament wisely to call forth that power, to avenge those wrongs, and to shew to the world the high sense it has of its suffering rights and in-

juries; to call forth from Englishmen the means of their own preservation, to ask from them the salvage of their own security and liberties; to shew that in our pacific pursuits, we have not lost the sturdy character of our ancestors; and that, amidst mercantile negotiations, we preserve a proud and military spirit, that has produced examples of the most generous efforts, and the most undaunted intrepidity. He was happy to find, in this awful period of our fate, trying beyond example, the advantages of commerce, united with all the promptness and spirit of a military nation.

Should he but for once propose a humiliating negotiation, he was now convinced there was not a Gentleman of the Committee that would not furnish the negotiation that would hold out offers of peace that was to be purchased at the expense of the spirit and character of the country. Our duty and honour had happily coincided, and he was confident we should ultimately find our glory and happiness in pursuing that line of conduct marked out to our view. He had not then a moment's hesitation in proposing for the consideration of the Committee the means of considering a just and necessary war. We had already convinced the enemy of our superiority; should we now cease to convince them that we were able to continue that superiority, and that the resources of the country did not correspond with the exertions of its brave and victorious Commanders? Principle, duty, interest, and honour called upon them at this moment for every exertion that could awe the enemy, and establish for ever the liberties and glory of England.

Mr Pitt said here, that he would not retrace the grounds he had gone over, in pointing out the advantages that might be derived to the nation from raising the necessary supplies within the limits of the year.—The funding system, if continued, would bring on the nation an unweildy and heavy expence, and would carry into future periods all its accumulations. He declined entering into a full discussion of it here, or of the advantages which are to be gained from the plan he had now to propose; he submitted it to the wisdom of the Committee. Its evils affected not only the stockholder, but the landholder. The manufacturer felt its effects, though, from its silent but sure operation, he was not always sensible of the evil until he experienced it in the decay of his manufactures, and the stagnation of his trade, and at a time when he thought he was not touched by the state. In addressing himself to the Gentlemen of the Committee, their experience even of the six years war in which we were engaged would convince them of the necessity of adopting the principle, which, unless they shut their eyes on the interests of the country, they would adopt; that unless we take the burden on ourselves, we shall fetter and cramp the exertions of our posterity in any future war they should be compelled to undertake. The accumulation of debt must overburden and oppress them, and they must not only pay the debt they must of necessity now contract, but that entailed on their descendants.

He here entered into a calculation on the advantages to be derived to the nation from raising the supplies of the year by a proportionable contribution of capital, leaving the sinking fund to operate on the diminution and final extinction of the national debt. He intimated this by taking a review of the expences of the six years war with France, and the expences incurred since the peace of Aix-la-Chapelle. He referred gentlemen to the state of the sinking fund, which, he said, would have annihilated in forty years the debt incurred from that period to the commencement of the present war. He felt, he said, for the future honour and glory of the country, and not individually for himself. The deliberations of the British Senate no less interested the subjects of Great Britain at this period than the forridding nations, that looked up to them for aid and deliverance. The constitution under which they lived had happily the power of arresting that torrent of ambition which had inundated the world, and which in its course had threatened it with destruction. To them would belong the honour and happiness of bringing this trial to an issue, and of finally determining the fate of Europe. He relied upon their sentiments and exertions and would not trespass longer on their indulgence.

Mr Tierney, in a long and eloquent speech, opposed the tax; a particular detail of which we are obliged to delay, to make room for the Scale of Taxation, Terms of the Loan, Intelligence from Malta, &c. received by this morning's post.

Sir JOHN SINCLAIR asked the Minister in what manner he meant to proceed in the business?

The CHANCELLOR OF THE EXCHEQUER answered, that it was his intention to have the report received to-morrow; and that the House should, on Wednesday next, resolve itself into a Committee to consider farther of the ways and means.

The House being refused, the report was brought up, and ordered to be received to-morrow.

Adjourned at half past eight.

DECEMBER 4.

SMALL NOTES.

The Scotch Small Note Bill was read a second time, and agreed to be committed on Thursday.

TAX ON INCOME.

The CHANCELLOR OF THE EXCHEQUER moved, That the report of the Committee of Ways and Means should be brought up.

Sir JOHN SINCLAIR rose, It was not his intention he said to oppose the bringing up of the Report. As the measure before the House was however of the greatest importance to the interests of the country, he expected a fuller attendance that night. The progress of the assessed tax bill, which certainly was not of so much consequence to the nation, as this had obtained more close attendance from the members of that House. If he did not find the business attended so as to promote the proper investigation of the measure, he should on a future day move for a call of the House.

Mr Hobhouse had a number of objections to state to the measure before the House. He should however, in the first place remark that all the unjust schemes of finance which the right Hon. Gentleman had hitherto thought proper to bring forward had failed in their operation, as for instance the watch tax, the assessed taxes, &c. The question which naturally arose at present was, whether it was proper to raise the supplies for the year in the way proposed? Before the measure of the assessed taxes was suggested, he had considerable doubts, whether persevering in the funding system was not hastening the ruin of the country; but the project now proceeded on was only changing the mode of producing that effect, and if a balance of evils was to be chosen, he certainly would be inclined to adhere to the old mode of raising money for the public service. The measure which the Chancellor of the Exchequer proposed, was however certainly the best, if we had our funding system still to commence. Had it been adopted at the Revolution, it would have prevented many bloody and expensive wars.

Among the evils which this measure would give birth to, it would materially affect the revenue of the country, as it would induce every man to abridge his expenses. This abridgment of expenditure would affect every branch of commerce, and give a serious wound to public credit. Neither expenditure, income, nor property, could fairly be made the basis of taxation. If income were taken for the basis, it was extremely unjust that the sum of 1,000l. a year should pay in the same proportion as those whose income was 20,000l. If one man had an income of 1000l. arising from his own estate, and another the same income arising from a profession, there would be gross inequality and injustice in subjecting them to the same tax. The only proper basis of taxation would be a result drawn from the comparison of property, income, and expenditure of the individuals upon whom the import was to fall.

The present scheme appeared to be nothing less than a tax upon industry. It encourages idleness, for the person who lives indolently will have less to pay than the engaged in active trade. It will take away from the industrious trader that saving of his profits which otherwise would be converted into stock, and which by its reproduction would increase the wealth and commerce of the country. [Here Mr. Hobhouse read an extract from a political economy.]

He then proceeded to state that he was not of opinion with those who considered this measure a breach of faith with the national creditor. He knew that the act of Parliament provided that no part of the dividends should be touched, yet this did not prevent the taxing of the stockholder, when the dividend was in his pocket. He then argued upon the inconvenience which would arise from the mode of enforcing the law. As for what had been said upon the application of the money, he differed materially with the Rt. Hon. Gentleman. His opinions were well known.

He considered the war unjust in its origin, and unnecessary in its continuance at present. He could not think of voting a sixpence upon such a Quixotic scheme as the deliverance of Europe.

Mr. TAYLOR and the SOLICITOR GENERAL said a few words in favour of the plan.

Mr. JONES said, that no man could be more friendly to the principle of the measure than himself. It was one that in that respect completely met his wishes; and gentlemen would recollect that he ventured to suggest something of this kind as the most efficacious and most equitable resource in the course of last session. The eloquence with which it was last night enforced by the Right Honourable Gentleman Mr. Pitt, still vibrated in the ears of every man who heard him, and would tend to animate every country in Europe against the common disturber of their tranquillity. But much as he wished to see a system of taxation adopted, which should call forth the effective exertion of the country, and give a complete blow to the destructive and ambitious views of France, he thought there were several things in that now proposed which were highly objectionable. He should not now enter into consideration of these facts, as he hoped they would receive such modifications in the Committee as would render them less injurious. He could not, however, help stating, that he thought the appointment of Commissioners to examine the private concerns of tradesmen, as tending to erect a court of inquisition, which would materially abridge the liberties of the people of England. It was a measure which required mature deliberation even to accomplish its professed object. Theory and practice were often at variance in financial operations. He hoped, therefore, that a sufficient time would be allowed for the House to examine it cautiously, and to endeavour to remove every difficulty that stands in the way of its productive use, while its oppressive bearing would be at the same time diminished.

Mr. Buxton said he could not sit silent when he heard the term inquisition applied to the most respectable gentlemen in the country. There was no person who would deny that in point of property and character, those who composed the grand juries of this country, and under whose control the regulations of the proposed plan were to be executed, were equally remote from the suspicion of their tamely serving the purposes of a Court of Inquisition. As to what the Right Hon. Gentleman had said respecting the future conduct of the war, and the subsidizing of the Continental Powers, he would boldly say, that his Majesty's Ministers would ill deserve the situations which they held, if they were not by all means to assist, or to procure the assistance of those Powers in a war against France.

This country was intimately connected with the rest of Europe, and must stand or fall with it; neither therefore ought to remain indifferent spectators in a war with the common enemy. He had no hesitation in saying, that any Minister who should neglect such opportunities would be guilty of a crime against the public interest, which he should consider paramount to high treason. He then declared, that the proposed taxation met with his warmest support; and in the course of last session he had, equally with the Hon. Gentleman who spoke last, recommended its adoption.

The report was then brought up, and the resolutions read and agreed to.

Sir FRANCIS BURDET then gave notice, that on Monday next he should make a motion for laying before the House a list of the persons confined under the act for suspending the Habeas Corpus, with the different places of their confinement.

The army estimates were read and agreed to, and the House adjourned till to-morrow.

DECEMBER 5.

Yesterday accounts of the 25th ult. were received from Lisbon by the mail, mentioning it as a report there, which was generally believed, that Minerva was in the hands of the English. It would appear from this that the armaments which failed from Lisbon and Gibraltar under the command of General Stuart had been defeated against that island.

Advices were yesterday received from Amsterdam of the 24th ult. which state, that the French have demanded from the Dutch a further supply of money, to the amount of twenty millions of guilders, under the pretence that this sum was necessary to enable them to defray the expenses incurred by the rebellion in Belgium. Twenty millions of guilders is about 1,800,000l. Sterling.

It is currently reported that the continental powers are about to form a new coalition, and that an army of 800,000 men will speedily be brought into the field to fight against the French the ensuing spring.

The Jamaica, of Greenock, one of the July fleet, is arrived at Montego Bay, after being taken by two privateers, and retaken by her crew. She was sent for Port-au-Prince, and had got close to shore to leeward of that place, but most of the Frenchmen being in liquor, there being no wind, and the vessel drifting ashore, the prize-master proposed to blow her up; he was instantly knocked down by a British sailor, and on recovering his senses, he jumped into the boat alongside, and was followed by all the other Frenchmen on board. A fine breeze sprung up, and the vessel was carried safe into the Mole.

L. O. A. N.

Yesterday the gentlemen who propose contracting for the loan, waited on Mr. Pitt by appointment. The following is a list of the names of the five different parties who attended:—Mr. Alderman Curtis, Mr. Thelluson, Mr. E. P. Salomons, Mr. A. Goldsmith, and Mr. George Ward.

Mr. Daniel Giles, and Mr. Everitt, for themselves and Mess. Smith, Payne and Smith.

Mr. Boldero, Mr. Mills (Sir Richard Carr Glyn's partner); and Mr. Dorrison, on the part of 21 banking houses. Mr. Boyd, Mr. Angerstein, and Mr. Dequency. Mess. Aytton, Goughlight, and Battie, for the gentlemen of the Stock Exchange.

After waiting some time, the Chancellor of the Exchequer entered the room, and explained the preliminaries of the loan for the year 1799. He said that he should wait in all, at this period, and in February next, fourteen millions for England, and two for Ireland; but that he was desirous they should on Friday next make tenders for a loan of only three millions, to be funded in the three per cents. consols and in the reduced; and that taking 100l. of three per cents. consols at the price of the day, the bidding should be made on the quantum of three per cents reduced.

This statement (for which the parties, who had made provision for a loan of at least fourteen millions, were totally unprepared) occasioned considerable surprise, and several of them proposed to withdraw, that they might consult together. Mr. Boldero, however, said, that the bankers whom he represented, came forward upon public grounds, and he should be prepared to make an offer either for three millions, or fourteen— in consequence of which, the preliminaries were further stated.

The Chancellor of the Exchequer said, that the payments were to be made in full upon the three millions now to be borrowed before the 22d of February next in three installments, but we understand it was finally proposed that the payments should be made in four installments—

10 per cent. on the 14th December.

30 - - - 22d January.

30 - - - 8th February.

30 - - - 22d ditto.

100

The annuity on the consols to commence at Christmas; that on the reduced, at Michaelmas last. The public offices to have as usual, one fifth of it.

Mr. Pitt stated, that in the month of February he should propose to raise a further loan of eleven millions for the service of England, and two for Ireland. He thought it fit, at the same time, to inform the gentlemen, that he should consider himself at liberty to raise either by Exchequer bills, or by a funded loan, or otherwise, the sum of two millions and a half, to be applied to the public service, if events should make it necessary. This was understood to allude to the probability of a foreign subsidy, for which in this way, the minister made an express stipulation. He told them also, that he should renew the usual quantity of 3,000,000l. of Exchequer bills.

The gentlemen asked, if they were to understand that this was distinctly all that would be wanted for the service of the year? Mr. Pitt answered, that they were aware that he proposed by a tax upon income to raise the sum of 10,000,000l. within the year; if in the progress of this plan Parliament should not agree to it, nor agree to it in the extent; or that it should not be found to produce the sum he had estimated it at, then he must be precluded from the power of raising by a vote of credit, or otherwise, whatever sum it should come short of the 10,000,000l.

There was also another contingency. It was his intention to propose a considerable change in the manner of collecting certain import duties, by allowing the duties to be paid in the beginning of this plan, if it should be adopted by Parliament, there might be a temporary delay in the receipt of the duties, and for the deficiency created by this suspension, it might be incumbent on him to make provision. Gentlemen would see, however, that this was only possible, and the sum thus wanted would be but small, and of short continuance.

These were the preliminaries, and the gentlemen are to make their biddings on Friday.

The market looking, however, for a loan of 15 or 16 millions, and finding that only three were now granted, the funds felt a considerable rise.

LISBON—Nov. 24.

The Colossus man of war is arrived in a short passage from Malta, which island at the time of her departure was blockaded by the united squadrons of England and Portugal. The Captain (G. Murray, Esq.) brings interesting intelligence with respect to the situation of the island, as communicated by two very respectable inhabitants, who went on board the blockading squadron to arrange measures for the recapture of their country. Their report is as follows:

That the French force is 3000 soldiers and sailors, 1500 Maltese, of which, however, only 100 men will take up arms for the French; that the whole city, and all the posts (except Corradino, which commands a part of the harbour) are in the power of the French; that these have corn for 18 months, and mills, plenty of oil, little cheese, and scarce any thing else. The aqueduct cut off, but the wells not likely to fail, except in summer; at the time of the Maltese insurrection, there were 700 French in the Hospital; Corradino is near the French posts; the Maltese in arms, about 10,000, and could drive the French out of several posts, if of use; but these latter could easily retire to St. Elmo; that the Maltese have 12 guns mounted, two on Corradino, four at Sanorah, and two or three at their camps, also thirty unmounted, of different calibres—

That the French have in the harbour two ships of the line, and three frigates, viz. the Guillaume Tell, much damaged, but may put to sea; the St. Joao, formerly a Maltese 64, ready for sea, but very old, in a bad state, and badly manned; La Diane and Justice, (frigates) in good order, and ready for sea; the Santa Maria, formerly a Maltese 40 gun ship, badly manned, but ready for sea; also one cutter, five small Greek vessels, two galleys, and four gun-boats; that the Maltese were principally in want of bombs and mortars, more powder and muskets, as well as balls to fit their cannon. The Maltese camp at Sanorah was 1000 men, at St. Joseph's 4000, at St. John's 500, at Zaba 700, at Zeton 800, at Corradino 500. No foreign officers had arrived from Sicily or Naples to assist the Maltese. At Goza the French have not 130 men; they are all in the castle, and have corn and water, but no mills, wood, &c.

A letter from Loughorn, dated the 3d inst. mentions that the destruction of the French transports and men of war at Alexandria was completed: It likewise adds, that Buonaparte had been obliged to retreat to Alexandria, but too late to re-embark.

FALMOUTH, Dec. 1.

Arrived, the Walsingham packet, Captain Coufe, with the mail from Lisbon, after six days passage; the arrived at Lisbon two days before the Portuguese frigate which sailed from hence, with a messenger on board, two days previous to the sailing of the packet: the Walsingham packet has made the quickest passage remembered for several years, being only fifteen days absent from Falmouth: the prince Adolphus was safe arrived before the packet left Lisbon: it is generally reported that the troops under the command of General Stuart have taken the island of Minorca from the Spaniards: it is also said that one of our frigates has had a very severe action with a French frigate of superior force, in the Mediterranean. Arrived also the Indefatigable, Sir Edward Pellew; and Childers brig, Lieutenant O'Brian, from a cruise.

STOCKS.

BANK STOCK		INDIA STOCK	
3 per cent. do.	52½	14½	15 14 15-16
4 per cent.	53½	15½	16 3-16 4
5 per cent. Ann.	54½	16½	17 3-16 4
1st day (Dec. 4)	at twelve o'clock	3 per cent. do.	52½

ILLOD'S MARINE LIST—Dec. 4.

L'Hirondelle French corvette, from the Isles of France to France, is captured by the Ambuscade frigate, and brought into Portsmouth.

The Speculation, —, from Oporto to Sligo, is lost on Tory Island.

The Commerce, Whiskey, from Virginia to London, is driven into Harwich in a gale of wind.

The Enterprize, Conder, from Newfoundland to Lisbon, is captured by the Hirondele corvette.

The Union Vihert, —, is captured and carried into Delit.

The Mary and Peggy, Knight, of Dublin, was captured 15th November, retaken 20th, by Commodore Stopford's squadron.

The Gate Enwaring, Printz, from Oporto to Hamburg, is on shore at the Isle of Wight, and full of water.

The Elizabeth, Stone, from Batavia to Hamburg, put into the Mauritius in distress, in May last, with so much damage that the ship was expected to be condemned; the cargo was to be sent to Hamburg.—The Eornom, Penning, from Batavia to Copenhagen, had been forced in there by the same gale, with much damage.

The American ship Jay, from America to Liverpool, is stranded in the county of Wexford, Ireland. Part of the cargo will be saved.

The Principe Real, Barretta, from Lisbon to Para, is totally lost in the bay of L'Ancois Pequenos, Brazilles.

The Britannia, Watson, from Newcastle to London, is lost off Rumbourgh, on the coast of Norfolk.

WINDS AT DEAL.

Nov. 30. W. S. W.—Dec. 1. Do.—2. Do.—3. Do. blows hard.

MAILS.

Arrived—Ireland, 7.—Hamburg, 0.—Lisbon, 1.

Due—Ireland, 4.—Hamburg 2.

Caledonian Mercury.

EDINBURGH—DECEMBER 8.

[FROM OUR LONDON CORRESPONDENT.]

HOUSE OF COMMONS, Dec. 5.

The bill for continuing the duties of malt, mum, cyder, and perry, was committed, and the report ordered to be received to-morrow.

INCOME BILL.

Mr. PITT brought up the bill for a tax on income.

The SPEAKER put the question that this bill be read a first time.

Sir ROBERT CLAYTON rose to oppose the bill. He observed that it was not men but measures he would support. If he had been in the House the other day he should have replied to what fell from an Honourable Bart. about the navy; for it was not so much the object as the principle of the measure that he was against. The public money he wished to be given for the navy, but was not so willing to give money to the army. He was against continental wars, and continental connections, but he was not frightened with ideas of invasion like some members of that House, and a certain Noble Lord in the other House. He was against Mr. Pitt (a loud cry of order).

The SPEAKER observed that it was improper to mention names.

Sir R. C. proceeded—Well, he meant that person. He was for Mr. Fox, (a cry of order, order.) It had been said that it was impossible to get the Minister out. True, it was difficult. (A cry of *truce* from the ministerial side.) He had been against Lord North however in the American war, and had got him out; but if Gentlemen had not attended to their business, it would have been impossible to get him out too.

He was afraid Ireland would be lost as America. He was against the assessed taxes, but he paid them. He did not swear off as some had done. [Here an interruption occurred, and calls to order.] He observed that he was no orator. He had never troubled the House but once in his life before, and probably would not trouble them above once more in the remainder of his life. [Cries of *Hear! Hear!*] He was against the present tax, but hoped that some body would move in the Committee a tax on places. He would have a large per centage imposed upon all places above five hundred a year.

The Minister was a very lucky Minister—something always happened favourable to him at the opening of the Session. He was like a Cat, he always fell upon his legs. He would oppose the bill in every stage, and when it was in the Committee, he would move a tax upon places and pensions.

This speech was heard with loud bursts of laughter. Sir R. C. is a very old gentleman, and consulted memorandums as he spoke.

The bill was then read a first time, and ordered to be read a second time to-morrow.

Mr. PITT gave notice, that he would to-morrow move for leave to bring in a bill for amending the land tax redemption bill.

Sir JOHN SINCLAIR rose to express his wish that Mr. Pitt would not hurry the bill on income into the Committee sooner than this day fortnight. It was a thing of the greatest magnitude, and required the united wisdom of that House in its discussion. Sir John proceeded to press the importance of a full attendance upon the House, and spoke at considerable length. He concluded by moving that the House be called over on this day fortnight.

Mr. TYNBATH did not see any occasion for enforcing the attendance of Members.

Mr. MARTIN was of the same opinion.

On the question being put the motion was negatived without a division.—Adjourned.

RESOLUTIONS.

Agreed to in the House of Commons, on Tuesday last.

Resolved, That it is the opinion of this Committee, that so much of an Act made in the last Session of Parliament, entitled, "An Act for granting to his Majesty an aid and contribution for the prosecution of the war," as charges any person with an additional duty in proportion to the amount of the rates or duties to which, prior to the 5th day of April 1798, such person was assessed according to any assessment made in pursuance of any Act of Parliament in force at the time of passing the said Act of the late Session, be repealed.

Resolved, That it is the opinion of this Committee, that towards raising the supply granted to his Majesty, there be charged annually, during a term to be limited, the several rates and duties following, upon all income arising from property in Great Britain, belonging to any of his Majesty's subjects, although not resident in Great Britain; and upon all income of every person residing in Great Britain, and of every body politic or corporate, or company, fraternity, or society of persons (whether corporate or not corporate), in Great Britain, whether any such income shall arise from lands, tenements, or hereditaments, wheresoever the same shall be situate in Great Britain, or elsewhere, or from any kind of personal property, or other property whatever; or from any profession, office, employment, trade, or vocation, that is to say;

One hundred and twentieth part of such income, if the same shall amount unto 60l. per annum, and shall be under 65l. per annum.

One ninety-fifth part of such income, if the same shall amount to 65l. but shall be under 70l.

One seventieth part of such income, if the same shall amount to 70l. but shall be under 75l.

One sixty-fifth part of such income, if the same shall amount to 75l. but shall be under 80l.

One sixtieth part of such income, if the same shall amount to 80l. but shall be under 85l.

One fifty-fifth part of such income, if the same shall amount to 85l. but shall be under 90l.

One fifty-fourth part of such income, if the same shall amount to 90l. but shall be under 95l.

One forty-fifth part of such income, if the same shall amount to 95l. but shall be under 100l.

One fortieth part of such income, if the same shall amount to 100l. but shall be under 105l.

One thirty-eighth part of such income, if the same shall amount to 105l. but shall be under 110l.

One thirty-sixth part of such income, if the same shall amount to 110l. but shall be under 115l.

One thirty-fourth part of such income, if the same shall amount to 115l. but shall be under 120l.

One thirty-second part of such income, if the same shall amount to 120l. but shall be under 125l.

One thirtieth part of such income, if the same shall amount to 125l. but shall be under 130l.

One twenty-eighth part of such income, if the same shall amount to 130l. but shall be under 135l.

One twenty-seventh part of such income, if the same shall amount to 135l. but shall be under 140l.

One twenty-fourth part of such income, if the same shall amount to 140l. but shall be under 145l.

One twenty-third part of such income, if the same shall amount to 145l. but shall be under 150l.

One twentieth part of such income, if the same shall amount to 150l. but shall be under 155l.

One nineteenth part of such income, if the same shall amount to 155l. but shall be under 160l.

One eighteenth part of such income, if the same shall amount to 160l. but shall be under 165l.

One seventeenth part of such income, if the same shall amount to 165l. but shall be under 170l.

One sixteenth part of such income, if the same shall amount to 170l. but shall be under 175l.

One fifteenth part of such income, if the same shall amount to 175l. but shall be under 180l.

One fourteenth part of such income, if the same shall amount to 180l. but shall be under 185l.

One thirteenth part of such income, if the same shall amount to 185l. but shall be under 190l.

One twelfth part of such income, if the same shall amount to 190l. but shall be under 195l.

One eleventh part of such income, if the same shall amount to 195l. but shall be under 200l.

And one tenth part of such income, if the same shall amount to 200l. or upwards.

In the foregoing columns our readers will find a very copious detail of Mr. PITT's speech at opening his new plan of finance.—In its progress through the House it will no doubt be considerably altered, and in all its stages we shall be careful to give a correct detail, as it is a measure in which the public are deeply interested.

On the 4th inst. at Park near Stranraer, the lady of Col. Ross, was safely delivered of a Daughter.

Died at Prestonpans, on the 3d current, Mrs. J. W. STRACHAN, spouse of Mr. ROBERT JAMESON, late merchant in Leith.

We are authorized to say, by the friends of the late much lamented Captain Brown of the Navy, that the reports which have been circulated in several public prints of his intended marriage to the daughter of a gallant and noble Admiral, are entirely void of foundation.

At the annual meeting of the ROYAL COLLEGE of PHYSICIANS held on Thursday, the following gentlemen were elected office bearers for the ensuing year:

Dr. Gregory, President.
Dr. Munro and Dr. Duncan, Clerks.
Dr. T. Spens, Treasurer.—Dr. Hope, Secretary.
Dr. James Home, Librarian.—Dr. Wright, Fiscal.
Mr. Robert Boswell, writer to the signet, Clerk.

On Wednesday night last, a great many lamps were broken in the town and neighbouring districts. The perpetrators of such wanton mischief merit exemplary punishment, and it might probably lead to a detection of them, were the managers of districts to offer a high reward to informers. The Contractor has offered five pounds of a reward.—Were the nine districts to offer five pounds each, this would make 50l. a sum which might probably induce persons to make a discovery who otherwise may keep it secret. The loss falls very heavy on the contractor.

Accounts are received from Philadelphia so late as the 3d of November, at which time the yellow fever was considerably abated. At New York on the 29th October the burials were reduced to nine.

A reprieve for Anderson, under sentence of death, in Dublin gaol, was issued on Thursday last night. He was found guilty of uttering forged bank notes, and ordered for execution on Saturday. The unfortunate man, however, did not longer survive his reprieve than five or six hours, when he died of a fever in the New Gaol.

The 2d, 29th, 64th, and 89th regiments, now in Ireland, are under orders to leave that kingdom; they are to march towards Scotland on their way to England, from whence it is understood they are to be dispatched upon a very important, but as yet a secret expedition.

ENNISCORTHY, Nov. 18.

On the 16th instant, a rebel chief of the name of CORKERAN, gave himself up to Capt. ROBINSON, of the South Cork militia (who has been on detachment with fifty men of that regiment, at Grange, near the great woods of Killoughran.) He prevailed with Corkeran to go back to the woods and by his example induce his companions to return to their allegiance; the next morning Corkeran, with 26 of their leaders, unconditionally surrendered to Capt. Robinson, who, without a single soldier as a guard, went to Newtown Barry, where he delivered them up to Brigadier General TAYLOR. On the road he was joined by three others, who, in like manner, surrendered themselves unconditionally.—To Captain Robinson's courage and exertions are we indebted for this salutary event, which promises to restore peace and tranquillity to this long distracted country.

ATHY, Nov. 18.

Captain RAWSON, of the yeomanry, having received intelligence that a number of the free-booters which had been routed from the Queen's county, were to assemble at a house near Coney Bog, three miles from this town, on Saturday night, detached a party, who succeeded in apprehending 27 villains who had assembled about one o'clock in the morning, and safely lodged them in Athy gaol; twelve of the party who were not in the house, made their escape, while the yeomen were securing the main body. This service was effected without loss.

HADDINGTON, Dec. 6.

Whet.	Barley.	Oats.	Peas.	Beans.
First 24s 0d	10s 0d	14s 0d	12s 0d	11s 6d
Second 21s 6d	18s 6d	13s 6d	11s 6d	10s 0d
Third 20s 0d	16s 8d	12s 6d	10s 0d	9s 0d

CONVOY.

A ship of war now in Leith Roads is ordered to sail with the first fair wind after the 10th instant, and to take under convoy the trade bound for the Elbe.

COUNCIL CHAMBER, Dec. 8, 1798.

J. STIRLING.

ARRIVED AT LEITH.

Decem. Bersey and Janet, from Stromness.—Gardner, Crookshanks, from do.—Hope, Lamb, from St. Petersburg.—Providence, Lounsbury, from London.—Frischship, Milne, from Aberdeen.—Mary, Gordon, from St. Petersburg.—Ough, Jarvie, from do.—Trusty, Lattick, from Riga.—Roxburgh Packet, Taylor, from London.—7. Commercial Packet, Mosley, from do.—Robert, Brown, from Glasgow.—Jean, Hopkins, from Guernsey.—Mercury, Millar, from St. Petersburg.—Liberty, Thomson, from Riga.—Delight, Malcolm, from St. Petersburg, all with goods.

CLEARED OUT.

Lilly, McConochy, for Greenock.—Peggy, Buchan, for Aberdeen.—James, Liddell, for Newcastle, all with goods.

WIND S.W.—Moderate.

ARRIVED AT GRANGEMOUTH.

Caledonia, McFarlane, Merchant, 12th, Henry, Beveridge, William and Mary, Lorn, Hebe, Liddle, Thomas and Mar, all from St. Petersburg. Ann, Martin, from Riga.—The Venus, Taylor, is arrived at Banee.

TEN GUINEAS REWARD.

DEserted from Captain Taylor's recruiting party of the Duke of York's own Banfilshire Fencibles, at Kirkwall on the 20th Nov. 1798.

JOHN WILSON, aged 20 years, 5 feet 9 inches high, fair complexion, blue eyes, brown hair, slender made, and by trade a weaver. Born in the island of Sanday, county of Orkney. When he deserted, was in sailor's dress, blue jacket, round hat, and white trousers.

Whoever apprehends the above John Wilson, and lodges him in any of his Majesty's jails, or gives any information that may lead to his being taken up, (the informer's name to be concealed) shall receive Ten Guineas reward, over and above the allowance for apprehending deserters, by applying to Captain Taylor at Barnstaple, or Mr Patrick Fotheringham, writer in Kirkwall.

To Let, and entered to immediately.

THE CORN or OATMEAL MILL of CANONMILLS, with the Kila, &c. both in complete repair.

II.—CANONMILL MEADOW, that rich and sheltered piece of ground, consisting of 11 acres. The advantages of its situation render it a peculiar object of attention for a Nursery of Dairy.—John Orr, at the Mills, will show the premises; and offers will be received at the office of Mr Horne, W. S. No. 3. George Street.

A FARM IN ANGUS-SHIRE.

To be Let, for the space of Nineteen Years.

THE FARM of COLDCOATS, consisting of about 92 acres. The turnpike road from Arbroath to Montrose runs along the east boundary of this farm, which is about four miles distant from the former place, and seven from the latter. Andrew Taylor, scrivener at Githorn, will show the farm, and for particulars apply to John Rait, Esq. at Anniston.

FARM IN EAST LOTHIAN TO LET.

To be Let for nineteen years from Whitsunday 1799, in one Farm.

FOUR HUNDRED AND TEN ACRES Scots measure of ARABLE LAND, being part of the Estate and Barony of WINTON, lying in the parish of Pencaitland, and county of East Lothian.

These lands consist of excellent strong rich soil, and lie in a fertile part of the county, about five miles west from Haddington, and within one mile of the Lime and Coal Works of Pencaitland.

A New Farm House and Offices, &c. will be built, and the lands will be enclosed at the expense of the Proprietor.

Offers in writing for a lease of these lands may be addressed either to Col. John Hamilton of Pencaitland by Haddington, or to Mr James Walker, W. S. Edinburgh, between and the first day of February 1799, on which day it is proposed to let the Farm.

Robert Hay at Pencaitland will show the lands, and give information with respect to the plans of the House, mode of enclosing, &c.

FARMS AND MILL TO LET.

To be Let for such number of years as may be agreed on not exceeding 19.

I. THE SHEEPFARM of CRAIGINNAN, on the south side of the Ochil-hills, in the Parish of Dollar and shire of Clackmannan. It contains about 850 acres.

II. The BANKS of DOLLAR in the same parish, and joining the other farm, consisting of about 1000 acres, partly pasture and partly arable lands.

The MILL and MILL LANDS of MUCKART, the lands consisting of 58 acres or thereby.

The Mill is well supplied with water, and the thrilage is extensive, having the whole of the large parish of Muckart.

The entry to the mill, kils, houses, and yards at Lammas, 1799, and to the lands at Martinmas thereafter.

The entry to the Farms of Criginnan and Banks of Dollar, at Martinmas 1799.

The Farms and Mill will be shown by William Hally, baron-officer at Dollar.

Proposals in writing will be received by Mr Ferrier, writer to the signet, Edinburgh; or Mr Beaton, at Lochgelly by Kinghorn, any time before the 1st of January next.

FARM IN FIFE-SHIRE TO LET.

To be Let till the term of Martinmas, in the year 1812.

THE FARM of EASTER BALGARVIE, situated in the parishes of Monymuel, and Cupar.

This farm consists of about 134 acres of excellent land, in good condition.

There is a remarkable good steading of Houses on it, all put lately in complete repair, with a Threshing Machine, and every other accommodation for carrying on farming operations to the best advantage, which a tenant can possibly wish for.

It is situated within less than a mile of the county town where there is a regular corn market held once a-week, and within a few miles of the ports of Newburgh and Balmorino, where victual is daily shipped.

Offers in writing may be sent to Edward Bruce, clerk to the signet, Edinburgh, betwixt and the term of Candlemas next, and those that are not accepted of, will be concealed if required. David Birrell, the present tenant, will show the farm.

SLATE HILL.

To be Let for such number of years as can be agreed upon.

THE HILL of BRECKLET, immediately contiguous and adjacent to the well-known Slate Quarry of Balchellish, upon the side of Lochleven in Appin, Argyleshire.

The expenses to be incurred in opening this hill for quarrying slates, must be very trifling, as to all appearance in every part, and indeed by trials made by experienced workmen, it will require almost no tiring except the surface sod.

The situation of this hill is peculiarly well adapted for the exportation of slates, as Lochleven is completely navigable for vessels to any extent of burden employed in the slate trade.—There can be no doubt of the excellent quality of the slates, as it must be a continuation of the same rock with Balchellish. Every possible accommodation will be given for the convenience of the tacksman and workmen.

Proposals will be received by Duncan Campbell, writer, Inverary; or by James Hay, writer to the signet, Edinburgh; and John McIntyre, tenant in Brecklet, will show the premises.

LANDS IN BERWICKSHIRE.

To be Sold by Private Bargain.

THE FARM and LANDS of EASTER KENNETSIDE-HEADS, situated in the parish of Eccles, on both sides of the high road leading from Greenlaw to Kelso, and about four miles from each of these towns.

The lands consist of 313 acres, on which there is a new and substantial steading, and the whole, except 19 acres of thriving plantation, is let on an improving lease to one tenant, at the yearly rent of 265l. Sterling.

For further particulars application may be made to Mr Low at Woodend, by Dunse, who has powers to conclude a Bargain.

SALE OF LANDS.

In the District of Strathmore and County of Perth.

To be Sold by Private Bargain.

THE LANDS of EASTMILL and DRUMMEND, lying in the parish of Rattray, and shire of Perth.

These Lands, which consist of about 100 acres of rich arable soil, are pleasantly situated upon the water of Erith, within three miles of Cupar Angus.

For information of further particulars, intending purchasers are requested to apply to the proprietor, Mr Ogilvy in Dundee, or to Thomas Mawer, writer there.

If the purchaser inclines, one half of the price will be allowed to remain in his hands, upon his granting proper security.

TIMBER YARD.

To be Sold by public roup, within the Royal Exchange Coffeehouse of Edinburgh, upon Wednesday the 16th day of January next, between the hours of two and three o'clock afternoon.

THAT TIMBER YARD, lying at the back of the Assembly Rooms of Leith, measuring 56 feet in front from east to west, on the north side, and 75 on the south side, or thereby, and 215 feet in depth from south to north, lately occupied by the principal officers and commissioners of his Majesty's Navy; with the whole Houses, Shades, and Lofts built thereon.

Any persons wishing for a property in Leith of the above description, will find this one of the most eligible in every respect that can be met with. Apply to James Gibson, W. S.

The price, or any part thereof, may remain in the hands of a purchaser, upon proper security.

COUNTY OF LINLITHGOW.

DAVID DUNDAS, Esq. of Duddingston, Convener of the county of Linlithgow, requests the Commissioners of Supply of the said county to meet at Linlithgow upon Monday first, the 10th December current, in order to divide cumulo Valuations of Lands, also to issue Certificates of Valued Rents for redeeming the Land Tax, and for appointing Committees of their number to meet in future with the Commissioners for the Sale of the Land Tax, for carrying the Act of Parliament into execution.—And all Heritors intending to redeem are desired, without loss of time, to make the necessary applications for that purpose.

FREEHOLDERS OF THE COUNTY OF BANFF.

THE SHERIFF of the County has received a Writ from the Crown Office, in obedience to which, he has issued his precept for calling a Meeting of the Freeholders in the usual manner, to be held within the ordinary Court Room, at Banff, on Monday the 10th day of December instant, at 12 o'clock noon, to elect a Commissioner to Represent the County to the present Parliament, in the room of Mr Grant, who has been appointed Chief Justice of Chess-shire.

Of all which this public intimation is given to all concerned.

BANFF, December 4. 1798.

GLASGOW, DEC. 4. 1798.

TO BE LET, FOR A TERM OF YEARS.

And entered to on the 28th May 1799.

THE GLASGOW TONTINE TAVERN, HOTEL, and COFFEE-ROOM, with the Appurtenances.

These well-frequented premises, from their central situation, and the number of elegant and convenient Dining-Rooms, Parlours, and Bed-Chambers, with Ball-Room, Coffee-Room, &c. are extremely well adapted for carrying on an extensive business.

The Coffee-Room is supported by a Subscription, the amount of which for the current year is about 1100l.

For particulars apply to John Maxwell, Queen Street, Glasgow; to whom proposals may be given in for a lease before the 2d of February next.

ROYAL BANK STOCK.

To be Sold by public voluntary roup, within the Royal Exchange Coffeehouse of Edinburgh, on Wednesday, 16th Jan. next, 1799, at 12 o'clock noon.

A CONSIDERABLE SUM of the CAPITAL STOCK of the ROYAL BANK OF SCOTLAND; to be exposed in lots of 100l. Stock each.

The public will please observe, that the Proprietors of the Royal Bank, at their last general meeting, declared a dividend of 6 per cent. on their Stock for the ensuing year, being a considerable addition to the dividends formerly payable.

The articles of sale are to be seen in the hands of Richard Hotchkiss, W. S. to whom intending offerors will apply for all particulars.

SALMON FISHERIES OF CRAIGFORTH.

To be Let by public roup, at same time and place with the Fisheries belonging to the town of Stirling, at Stirling upon Saturday the 15th day of December next, for five years from Martinmas next.

THE FISHING of the CRUIVES of CRAIGFORTH, upon the river Forth, and one of the fishing boats upon the said river, belonging to the estate of Craigforth.

Apply to John Burn, Writer in Stirling, or James Forman, W. S.

WOOD FOR SALE.

There is at present cutting at BRUNSTAIN, near Musselburgh,

A CONSIDERABLE QUANTITY of very Excellent HARD WOODS, consisting of Ash, Beech, English and Scotch Elm, &c.

The Wood will be parcelled into lots by the 15th of December; after which period, offers will be taken in for one or more Lots, by Mr Thomas Scott, writer to the signet, George's Square; or by Mr Andrew Bennett, at Brunstain, who will show the Wood to intending purchasers.

ARGYLSHIRE.

SALE OF THE ISLAND OF MONK.

To be Sold by public roup, within the Royal Exchange Coffeehouse, Edinburgh, on Wednesday the 26th day of December next, at two o'clock P. M.

THE Beautiful and Fertile ISLAND OF MONK, situated in the parish of Small Isles, and county of Argyll; though mentioned in a late general advertisement to contain from 1200 to 1500 acres, yet by the report of Mr James Donaldson, a professional man, who was lately employed to visit the island, for ascertaining the value, &c. is said, will, on a measurement, be found considerably above 1500 acres, all fine arable and pasture land, lying on limestone, surrounded by the best fishing banks on the west coast—has two good harbours—lying at equal distance between those of Tobermory and Cana-na, and from the main land about eight miles.

The opening of the Crinan Canal will raise the value of this property considerably, as thereby the conveying of fish, kelp, and other produce to market, will be rendered safe and expeditious.—The neighbouring Islands abound in Game.

This estate holds of a subject.—The teinds are valued and exhausted.

The rental, title-deeds, plan, and report before-mentioned, which contains very full information regarding the present state of the Island, and means of further improvement, tending to advance the value considerably, will be seen in the hands of Mr Keay, accountant, George Street, trustee on the estate, to whom, or Mr John Campbell, jun. W. S. Frederick Street, apply for further information.

LANDS.

IN THE COUNTIES OF STIRLING & PERTH.

To be Sold, within John's Coffeehouse, Edinburgh, on Wednesday the 16th January next, at two o'clock afternoon.

THE LANDS of LOSS, lying in the parish of Logie, and county of Stirling.

These lands hold of the Crown, lie within three miles of the town of Stirling, and contain 135 acres of arable land, and 76 of pasture. The present rent is only 75l. but the tack expires in three years, when a great rise will be got. There is a large quantity of valuable full-grown Wood of different kinds on the lands—and, if agreeable to the purchaser, about 600l. of the price may remain for some time in his hands.

ALSO,

THE LANDS of GLENTARFF, in the parish of Strowan, and county of Perth.

These lands likewise hold of the crown, they lie about three miles from Crieff, and contain 113 acres of arable land, and 148 of hill pasture. The present rent is only 75l. but the tack expires in three years, when a considerable rise will be got.

For particulars enquire at William Glas, merchant in Stirling, or John Moir, jun. writer to the signet, Edinburgh.

SALE OF THE LANDS OF CAIRNBANK.

In the County of Forfar.

To be Sold by public roup, within the house of John Martin, vintner in Brechin, upon Tuesday the 12th day of February next, betwixt the hours of two and three o'clock afternoon, if not previously disposed of by private bargain.

THE LANDS of CAIRNBANK, situated about two miles from the town of Brechin, eight from Montrose, and fourteen from Forfar. These lands consist of about 200 and odd acres, 172 of which arable, and mostly in high cultivation, 18 acres are occupied by thriving plantations, the greater part of which are from twenty to thirty years old; and the remainder consists of pasture and mair grounds.

Upon the lands there is a lime-quarry, which may be wrought at an easy expense; and the lime is known to be of an excellent quality. The turnpike road from Brechin to the North Water Bridge, passes through part of the estate.

These lands hold of the Crown, and are valued in the cess-books at 200l. Scots. And, as there is an open charter of the Sunny half, it will assist in making up a freehold qualification. The purchaser may have immediate possession of the whole lands, excepting six acres, let upon a lease, of which there are only five years to run.

Upon the premises, there are two good farm steadings, consisting of dwelling-houses and office-houses; one of which steadings is stone and slated, and entirely new. In short, a more desirable small property is seldom to be met with. The purchaser, if he chooses, will, upon granting security, be allowed to retain a considerable part of the price.

Mr Spence, the proprietor, at Brechin, will show the lands, with a plan and measurement thereof. And the title-deeds, which are clear and distinct, may be seen in the hands of Thomas Duncan, writer in Edinburgh, or Alexander Ritchie, Town-clerk of Brechin; either of whom will treat by private bargain.

A HOUSE IN GEORGE STREET, AND VILLA NEAR NEWHAVEN.

TO BE SOLD.

THAT Large and Commodious DWELLING-HOUSE, No. 21. forty-five feet in front, on the south side of George Street, belonging to and possessed by Mr HUNTER of Blackness.

This Lodging consists of three storeys, four rooms and four closets on a floor, with complete back ground, having stable, coach-house, and hay loft; also, a washing-house, laundry, with a mangle, hen-house, pump-well, &c. In the front area are three cellars, larder, water-pipe, and cistern; and there is a wine cellar within the house, fitted up with catacombs.—The house is newly painted and papered, quite free from smoke or vermin, and has been in possession of the proprietor ever since it was built in 1786.

Also to be sold.

That neat VILLA at TRINITY MAINS, about two miles north from the New Town, containing two acres and nine falls of ground, completely enclosed, with the Dwelling-house and offices.

The garden is remarkably well stocked, and very productive, having a handsome green-house, and brick wall of considerable extent, well clothed with fruit trees of the very best kinds, all in a high bearing condition.

For further particulars application may be made to the proprietor, No. 21. George Street—or to Alex. G. Hunter, W. S. Shakespeare Square.

FOR SALE.

And to be entered to at Whitsunday next.

A COMMODIOUS HOUSE and GARDEN, in Morocco's Close, Canongate, consisting of nine fire rooms, kitchen, servants room, dressing-room, and three light closets—also an excellent Cold Bath, water pipe, and force and back court, good cellars, and other conveniences.

The subjects stand insured with the Friendly Insurance Company, on the old plan—have the premium paid up—and do yield an yearly dividend of 17s. 2d.

The premises may be viewed any lawful day from twelve to three afternoon.

Ms Sprott, the proprietor, will inform as to particulars.

HOUSE IN GEORGE STREET FOR SALE.

To be Sold by public voluntary roup, within the Royal Exchange Coffeehouse, on Wednesday the 30th day of January next, at the hour of two afternoon, **THE HOUSE**, No. 63, north side of George Street, lately possessed by Mrs Cuthbert of Castlehill, with the coach-house, stables, back-ground, &c.

The house which is elegant and spacious, consists of 17 fire rooms, and is well adapted for the accommodation of a large family. The furniture, which is new and in good order, will be sold by valuation; and for further particulars application may be made to Hector Macdonald Buchanan, writer to the signet, who has powers to conclude a private bargain.

Edinburgh 6th December 1798.

SHOPS AND HOUSES IN THE CASTLEHILL.

FOR SALE.

TWO SHOPS in Clerk's Land, Castlehill—one on the east, the other on the west side of Currie's Close, possessed by David Anderson, and George Blyth; the First, Second, and Fifth Flats of the said Tenement, possessed by Mr Carlisle, Mr Mitchell, and Mrs Findlay, and two cellars.

Apply to Mr James Skinner, writer, Edinburgh, and Mess. Gibson and Oliphant, W. S.

SALE OF LANDS IN THE SHIRE OF ROXBURGH.

To be Sold by voluntary roup, on Wednesday the 12th day of December next, in the Royal Exchange Coffeehouse, Edinburgh, between the hours of one and two afternoon.

THE ESTATE of HUNTHILL, comprehending the Mansion house and farm connected therewith; the farms of Easter and Wester Scraiburgh and Fendyhall, all lying contiguous, and in the near neighbourhood of Jedburgh; at a moderate distance from Hawick, Kelso, and Selkirk, and near to the great road for Morpeth and Newcastle. The property affords a freehold qualification in the county. There is a right to the teinds and they are valued; and the public burdens are uncommonly low, not more than a few pounds Sterling yearly.

These grounds extend to 1100 acres and upwards; almost the whole are arable and of a good turnip soil, if it be not about 70 acres of moss, now all converted into rich meadows, excepting a part of it reserved for fuel to the estate, and for sale to the town of Jedburgh. The present money rent, besides kail, is 550l. Sterling, to rise to 705l. in 13 years from the term of Whitsunday last.

The proprietor may enter on a short warning to the Mansion house, and 100 acres of ground contiguous thereto, on terms specified in the lease, and he is entitled to plant upwards of 100 acres without giving any deduction of rent. A great proportion indeed of this was planted some years ago, in a broad belt surrounding the property; the whole well protected, and now in a very thriving condition.

Besides the other advantages of this estate from its local situation in one of the best improving districts in the kingdom, and its contiguity to good markets both in England and Scotland, it is almost the only property in that part of the kingdom in which any strong appearances of coal have been met with; and lately it has been discovered that the moss lies on a bed of marble, from which, when sufficiently drained, and which may be done at little expense, very important advantages must accrue not only to the estate but from sale to the district. The estate itself, as well as the contiguous country, abounds with game.

The whole or any part of the price may remain for a reasonable length of time with the purchaser and offers for a private bargain may be made to Hugh Corrie and James Gilchrist, writers to the signet, in whose hands may be seen the title deeds and articles of sale.

Robert Bell at Scraiburgh will show the grounds.

BY ADJOURNMENT, & UPSET PRICES REDUCED.

TO BE SOLD.

And entered to immediately or at Whitsunday next, within the Royal Exchange Coffeehouse, Edinburgh, on Wednesday the 16th day of January 1799, betwixt the hours of one and two afternoon.

THE FARM of CLINKMILN, with the Teinds, Parsonage, and Vicarage thereof, situated within a mile of the town of Cupar, in the county of Fife—to be held of a subject superior for payment of a trifling feu-duty. It consists in whole of upwards of 80 English acres. It is all substantially enclosed, and divided into eight fields, principally with stone and lime walls, in good repair, and each of them is well watered. It is presently in excellent order.

There is a Steading of Houses on it, sufficient for the accommodation of a tenant, and tho' let on a lease current till the term of Martinmas 1815, (for 194l. 4s. 3d. Sterling of money rent, with 11 hens or ducks, the tenant being likewise bound to drive nine cart loads of coals, carriage free yearly, or in the proprietors option to pay one shilling sterling for each hen or duck, and five shillings sterling for each cart load of coals) the tenant has granted an obligation to renounce the possession of it, at any period during the lease, when required so to do by the proprietor, of which a purchaser will have it in his power to avail himself, if he judges it proper.

There is a good whinstone Quarry on these lands, and a command of water sufficient for carrying on the business of a distiller, or other work requiring such accommodation, which, from their local situation, might be advantageously done.

As also, the PROPERTY in CUPAR MUIR, which belongs to Mr Robertson of Balgarvie, lying about a mile west from Cupar—likewise to be held of a subject superior. It consists of between 40 and 50 acres; about 16 of them have been lately trenched, dunged, limed, and laid down properly in grass. The rest of them is occupied by a remarkable fine thriving wood, about thirty years old.

There has been built and finished substantially, within these three years, a Dwelling-house, Stable, and Byre on this property. There is a Freestone Quarry on it, which has never been wrought, and it forms a square, affords an elegant situation for a Gentleman of taste to build on, and is enclosed by a ditch, a thriving hedge, and a strong railing.

Further particulars may be learned by applying to Edward Bruce, clerk to the signet; and the premises will be shown by D. Birrell, tenant in Easter Balgarvie.



AT LEITH—FOR ICNOR.

The Old Shipping Company's Smack
COMMERCIAL PACKET,
JOSEPH MURRAY Master,
Will take in goods till Tuesday afternoon, at four o'clock, when she will sail.

WILLIAM GRINLY, Agent.
Old Shipping Co's Office, Leith,
December 7. 1798.



AT LEITH—FOR LONDON DIRECT.

The Union Shipping Company's Armed Smack,
LEITH PACKET, WM. SCOTT Master,
CERES PACKET, WM. HALL Master, and
ROXBURGH PACKET,
THOMAS TAYLOR Master,
Will take in goods, the two former till this evening, and sail to-morrow at mid-day, and the Roxburgh till Tuesday afternoon at three o'clock, when she will sail.

Union Shipping Co's Office, Leith,
December 8. 1798.



AT LEITH—FOR LIVERPOOL.

THE LEITH & LIVERPOOL PACKET,
A Constant Trader,
Will be ready to take in goods by the 14th
cut, and sail the 24th.

For freight apply to Begbie and Mylne, merchants, Timber
Bush, Leith.
Leith, Dec. 6. 1798.



OLD SHIPPING COMPANY TO AND FROM HULL.

THE concerns in the four vessels now employed in that trade, have agreed, that one will sail from Leith and another from Hull every 14 days, or oftener if found requisite, and every attention will be paid to the interest of their employers.

For particulars application may be made to Messrs John Kay, Robert Donaldson, or John Watson, and Co. Leith, and to Messrs George Holden and Son, merchants Hull, their agents.

N. B. The Janet and Sarah is at present on the birth in Leith.



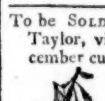
AT LEITH.

For Martha Brae and Montego Bay, Jamaica,
THE NEW SHIP ROSELLE,
DAVID GOURLEY Master,
Will be ready to take in goods by the 1st December, and sail 1st January, with or without convoy.

For freight or passage, apply to WILLIAM SIBBALD & Co. Leith, or Capt. Gourley.

The Roselle is provided with letters of marque, well armed, sails fast, copper-bottom'd, and has good accommodation for passengers.

Traders, Clerks, and those bred to husbandry and country work, will meet with good encouragement, by applying as above.



To be Sold, by public roup, within the house of Charles Taylor, vintner in Limekilns, on Wednesday the 26th December next, at 12 o'clock noon.

THE SLOOP ANN of LIMEKILNS,
With her Boat and Furniture, as she presently lies in the harbour of Limekilns; advertisement per Register 53 tons, well found and in good condition.

Inventories of the vessel may be seen by applying to Peter Clark shipmaster, Limekilns, William Wetherston factor to the Earl of Elgin, at Charleston, or Robert Hutton town clerk in Dunfermline, to whom persons wishing to conclude a private bargain may apply.

N. B. If the vessel is sold by private bargain previous to the day of Roup, public notice will be given in a future advertisement.

ESSENCE OF PEPPERMINT.

THE very flattering and strong testimonies which J. JUNGPER has received in favour of his ESSENCE of PEPPERMINT, from almost every part of the world, superfluous the necessity of his saying any thing in favour of its virtues and effects, was it not from the complaints so strongly and frequently urged from different parts, at imposition by nations and medical counterfeits. The genuine essence is an elegant preparation, fragrant in itself, administering oftentimes the most pleasing and instantaneous relief in gouty and cholicky pains in the stomach and bowels, reviving the spirits, restoring the appetite, and producing many other salutary effects, more particularly expressed in the billa. Out of respect to the Public, as well as justice to himself, each bottle is signed by his own hand, and sold by his appointment only.

By R. SCOTT, Apothecary, South Bridge;
Messrs. Hufband, Elder, and Co.; Edinburgh—
Mr Coke, Leith—Messrs Morison and Son, Perth—Mr Dick, ferguson, Dundee—Mr Dempster, ferguson, Cupar—Mr Craigie, ferguson, Montrose—and Mr Edward Walker, printer, Newcastle—in bottles at 1s. 1d. each, and dopt phials at 2s. 9d. duty included.

To the Creditors of

IN the Process of Multiple-poining, brought before the Court of Session, at the instance of Mr James Duff Sheriff Clerk of Banff, against the Creditors of the said Alexander Ogilvie, Lord Methven, Ordinary, M. P. Bruce Clerk. His Lordship on advising minutes in said process, upon 6th cur. pronounced the following interlocutor, of which notice is hereby given to all concerned: "The Lord Ordinary having heard what is above stated, appoints intimation to be made in the Minute Books and for once in the Caledonian Mercury, Edinburgh Evening Courant, and Aberdeen Journal, to such of the Creditors of the said Alexander Ogilvie as have not produced interests in the present Multiple-poining; that they do so betwixt and the 14th day of January next; with certification, that no interests will be received after said day; and the Lord Ordinary will proceed to determine the claims of preference of such Creditors as may then have produced." Signed, DAVID SMYTH.

Edinburgh, 8th December, 1798.

To the Creditors of

IN the Process of Multiple-poining, presently depending, for dividing the funds recovered under the sequestration of the said Mr Andrew Blackburn's estate, Lord Meadowbank. Ordinary to said process, has again ordained such creditors as have not produced their interests, to lodge the same in the clerk's hands, with oaths of verity thereon, betwixt and the 14th day in the ensuing Christmas recess, with certification that if they fail, they will be cut out of any share of the funds to be divided.

The creditors after mentioned sent their claims to Alexander Duncan, writer to the signet, agent in the sequestration, some years ago, and interests have been produced for them in said process of Multiple-poining, by him—However, as he is ignorant of the designations of these creditors, he requests they, or the representatives of such of them as are dead, will furnish him with their address; and what sums they may have received in part payment of their debts out of the estates of other obligants, so as oaths of verity may be prepared in terms of the Lord Ordinary's interlocutors.

- 1.—B. and J. Curries, daughters of the deceased Mr John Currie, Minister of the Gospel at East Monkland.
- 2.—Trades House of Glasgow.
- 3.—Mrs Jean Law or Dick, relict of Professor Robert Dick of the University of Glasgow.
- 4.—Robert Colt, Esq. of Gartcuch.
- 5.—The Trustees of Miss Margaret Blackstock, daughter of John Blackstock, Esq. of the Excise Office, Glasgow.
- 6.—Incorporation of Masons, Glasgow.
- 7.—William Weddop, portner of Dalmarnoch.
- 8.—H. and M. Purdie, daughters of the deceased Mr James Purdie, Rector of the Grammar School of Glasgow.
- 9.—Mrs Jean Finlayson alias Portfield of Boghall.
- 10.—Mrs Christian Hamilton, relict of Andrew Hamilton, Collector of Stamp Duties in Glasgow.
- 11.—Janet McKechin, spouse of Robert Young, weaver in Paisley, as disponent of Thomas Caldwell, weaver in Paisley.

SEQUESTRATION.